IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 29TH JUNE 2007 / 8TH ASHADHA 1929

WA.No. 1557 of 2007()

AGAINST THE JUDGEMENT IN WPC.6961/2007 Dated 16/03/2007
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APPELLANTS/RESPONDENTS
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1. THE STATE OF KERALA REPRESENTED BY
SECRETARY (TAXES) DEPARTMENT OF REVENUE,
SECRETARIAT, THIRUVANANTHAPURAM.

2. COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. THE ASSISTANT COMMISSIONER (ASSESSMENT)
SPECIAL CIRCLE, TRIVANDRUM.

4. THE ASST. COMMISSIONER (ASSESSMENT),
COMMERCIAL TAXES, SPECIAL CIRCLE-I, KOLLAM.

5. THE ASST.COMMISSIONER (KVAT),
COMMERCIAL TAX SPECIAL CIRCLE, KOTTAYAM.

6. THE ASST.COMMISSIONER (ASSESSMENT),
OFFICE OF THE ASST. COMMISSIONER (ASSESSMENT),
COMMERCIAL TAX OFFICES, SPECIAL CIRCLE, THRISSUR.

BY SR.GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

RESPONDENTS/PETITIONERS:
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1. RAJAN IDICULA, UNIVERSAL CYCLES,
KADAVUMKAL STORES, KATTUVATTOM, KARUNAGAPALLY,
KOLLAM & HI-POWER CHINESE SHOPPE,
KOTTARAKARA, KOLLAM.

2. BALAJI, THIRUPATHI, 13/97(3),
PETTAH, TRIVANDRUM.

3. NARAYANAN, LEKSHMI LUCKY,
KARAMANA, TRIVANDRUM.

4. SHAIK ABBAS, ABBAS LUCKY AGENCY,
KARAMAN BUS STAND, TRIVANDRUM.

5. SINDHU SHIBU, KARTIKA,
KADAKKAVOOR, TRIVANDRUM.

6. SAINUDEEN HASHIM, KERALA HOUSE,
KACHERI JUNCTION, NEDUMANGAD.

7. MOLLY VARKEY, ANCHERIL BUILDING,
BAKER JUNCTION, P.B.NO.1, KOTTAYAM-1.

8. J.SANTHOSH, PANAYIL MEDICALS,
KARUNAGAPALLY, KOLLAM.

9. SURESH KUMAR K.B.,
K.B.S.AGENCIES, 57 AND 58, KEDARAM COMPLEX,
KESAVADASAPURAM, TRIVANDRUM.

10. JAYA ALFRED, RENJINI, PALAYAM,
TRIVANDRUM.

11. VELAYUDHAN PILLAI, ARISTO, 22/406,
HOTEL ARISTO BUILDING, THYCADU, TRIVANDRUM.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 29/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.1557 of 2007

Dated, this the 29th day of June, 2007

JUDGMENT

H.L.Dattu, C.J.

This writ appeal is filed by the State against the orders passed by the learned Single Judge in W.P.(C) No.6961 of 2007 dated 16th March, 2007.

2. We find no merit in the writ appeal. The order passed by the learned Single judge is in consonance with the Constitution Bench decision of the Hon'ble Supreme Court in **Sunrise Associates** v. **Government of NCT of Delhi & Ors**. [(2006) 5 SCC 603]. Accordingly, the writ appeal requires to be rejected and it is rejected.

Ordered accordingly.

(**H.L.DATTU)**
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns